

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of: Stephen G. Holmes, et al.

Confirmation No.: 3501

Serial No: 10/642,678

Group Art Unit: 2615

Filed: August 19, 2003

Examiner: ALSIP, Michael

For: **SYSTEM AND METHOD FOR PROCESSING MULTI-CHANNEL AUDIO**

Mail Stop: AMENDMENT

Commissioner for Patents

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AMENDMENT/RESPONSE TO OFFICE ACTION

In response to the Official Action dated March 8, 2007, please amend the above-identified patent application in the following manner.

Amendments to the Claims are reflected in the listing of claims that begins on page 2 of this paper.

Remarks begin on page 8 of this paper.